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French tax foncière property tax – avis d'impôt bills now available

Bills are expected to remain stable for most of the population but some mairies have opted for rises to compensate for Covid and the end of taxe d'habitation for most main homes

Many people who own a French home should now have their taxe foncière local property tax bill in their online personal space at impots.gouv.fr.

However this only applies to those who do not pay the tax by mensualisation – that is, in 10 monthly direct debit instalments payable from January to October.

If instead you pay the bill in full in the autumn then your avis d'impôt should now be in your personal space in your account. You should have received an email from the tax office to alert you, if you opted to have no paper avis d'impôt.

Those who pay by mensualisation instalments will receive their avis on September 20, and their 10th payment will be taken on October 15. There may be further balancing payments in November and December if your taxe foncière has risen this year compared to last year.

Paper avis bills for those who have not opted out of them, will be going out in the post during September for those who do not pay monthly and in late October for those who do.

The payment deadline for taxe foncière for those who do not pay by mensualisation is October 15 for those paying by traditional means such as cheque, cash or TIPSEA slip, or by bank transfer (these are only available up to €300). The same applies if paying at a participating tabac with cash or card, using the paiement de proximité scheme.

Direct online payments will be due by October 20 and will be debited from October 25.

There is also the option, until September 30, to choose prélèvement à l'échéance, a one-off direct debit payment taken on October 25.

On the whole, taxe foncière bills this year are expected to remain relatively stable, however in some areas mairies have increased their percentage rates (a key part of the bill) for reasons including costs of the

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pandemic and effects of the total removal of the other main property tax, *taxe d'habitation*, for most main households this year.

Taxman uses Google Earth to spy on property assets

The French authorities are using Google Earth to snoop on the country's three million private swimming pools to uncover suspected tax cheats.

The inland revenue has teamed up with Google to develop a program that checks whether owners have declared pools and other home improvements. The software crosschecks the satellite pictures with the land registry. Possession of a pool adds up to €500 a year to both council and property tax.

A pilot scheme in 2017 using aerial photography in the town of Marmande, in the southwest, found that 30 per cent of 800 pools there were undeclared. Another trial in 2019 in the Côte d'Azur area, the Atlantic coast and the southeastern Drôme département identified 3,000 "clandestine" pools. "We are zooming in on each property that the algorithm believes it has detected to eliminate doubts. Is it a pool or a boules pitch, a garden cold frame or a simple tarpaulin?" a tax inspector told *Le Canard enchaîné*, an investigative weekly newspaper.

The precision of the images is so great that "we can identify the ball on a caravan towbar on the back of a car", an official said.

While taxpayers have fumed on social media over state spying, the tax inspectors' unions have criticised the use of Google because the company has been cast as a villain by successive French governments for allegedly evading tax on French income. In 2019 Google agreed to pay a record sum of almost €1 billion in fines and back taxes to settle a French fraud investigation.

The treasury wing of the big CGT union said that it was "impossible to trust" Google's assertions that the company was merely providing a tool for the French authorities who remain in sole control of all the tax data.

The Force Ouvrière union, which has a big civil service membership, said: "This raises a number of questions on the partnership of the tax administration with a company whose conduct is questionable. It raises questions of data security."

The finance ministry says it is the sole master of the artificial intelligence program, named Property Innovation. The program, which cost €12 million to develop, will bring big returns because of the presumed scale of fraud in a craze for swimming pool building which has swept France over the past decade.

The country has more home pools than anywhere except the United States. At present pools and other home additions can be confirmed only by visits from inspectors, which require the permission of each homeowner.

The tax authorities have been compensating for a shortage of staff by making aggressive use of technology. Inspectors are already delving into the Facebook, Twitter, Instagram and other social media accounts of taxpayers to track expensive cars, exotic holidays and other displays of luxury that do not correspond to levels of income declared in the owners' tax returns.

Greece pioneered the aerial tracking of pools to raise taxes in the aftermath of the global financial crisis of 2008 and the country's near bankruptcy. Photography of Athens's wealthy suburbs in 2010 revealed 17,000 pools rather than the 324 pools officially declared.

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